

EXHIBIT C

Kinealy Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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In re:	:	Chapter 11
	:	
GLOBAL EAGLE ENTERTAINMENT	:	Case No. 20-11835 (JTD)
INC., <i>et al.</i> , ¹	:	
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	X	

**DECLARATION OF PAUL KINEALY IN
SUPPORT OF PLAN ADMINISTRATOR’S SEVENTH
OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

Pursuant to 28 U.S.C. § 1746, I, Paul Kinealy, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge and belief:

8. I am a Senior Director with Alvarez & Marsal North America, LLC (“**A&M**” or the “**Plan Administrator**”), a restructuring advisory services firm that has been retained by the Debtors to serve as its financial advisor in the Chapter 11 Cases and is now acting as Plan Administrator. As a result of this work, I am generally familiar with the Debtors’ day-to-day business operations and affairs, the Books and Records, and the Debtors’ chapter 11 efforts.

9. I submit this declaration (this “**Declaration**”) in support of the *Plan Administrator’s Seventh Omnibus Objection to Claims (Substantive)* (the “**Objection**”).²

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number are: Global Eagle Entertainment Inc. (7800), Airline Media Productions, Inc. (2314), Emerging Markets Communications, LLC (0735), Entertainment in Motion, Inc. (3908), Global Eagle Entertainment Operations Solutions, Inc. (3375), Global Eagle Services, LLC (7899), Global Eagle Telecom Licensing Subsidiary LLC (2547), IFE Services (USA), Inc. (2120), Inflight Productions USA Inc. (8493), Maritime Telecommunications Network, Inc. (9974), MTN Government Services, Inc. (6069), MTN International, Inc. (8559), MTN License Corp. (0314), N44HQ, LLC (0570), Post Modern Edit, Inc. (6256), Row 44, Inc. (2959), and The Lab Aero, Inc. (9831). The Debtors’ address is 1821 E. Dyer Road, Suite 125, Santa Ana, California 92705.

² All capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Objection.

10. I have reviewed the Objection and am directly, or by and through other personnel or representatives of the Plan Administrator and the Debtors, reasonably familiar with the information contained therein, the Proposed Order, and the schedules attached to the Proposed Order. I am authorized to execute this Declaration on behalf of the Debtors.

11. In preparing this Declaration, I reviewed the Claims Register maintained by Prime Clerk, which contains the record of all parties that filed Proofs of Claim in connection with the Chapter 11 Cases. Additionally, I or other employees of A&M working under my supervision reviewed each of the Proofs of Claim that is the subject of the Objection.

12. Except as otherwise indicated, all facts set forth in this Declaration are based on my personal knowledge of the Debtors' operations and finances, my review of the Proofs of Claim and Claims Register, information received from other members of A&M, the Debtors, or the Debtors' other advisors, or upon my experience and knowledge of the Claims reconciliation process in the Chapter 11 Cases. As to matters regarding state and federal law, including bankruptcy law, I have relied on the advice of counsel. If called upon to testify, I would testify competently to the facts set forth herein.

A. Reclassified Claims

13. I, along with other employees of A&M, reviewed each of the Reclassified Claims listed on Schedule 2 to determine the bases upon which liability was asserted against the Debtors. This process included a review of each of the Proofs of Claim filed and any supporting documentation for each Reclassified Claim.

14. Based upon this review, I believe that each of the Reclassified Claims represents a Claim for which an improper priority has been asserted. Accordingly, I have concluded that the

Reclassified Claims should be reclassified to their correct priority status as listed on Schedule 2 to the Proposed Order.

B. Reduce and Allow Claims

15. I, along with other employees of A&M, reviewed each of the Reduce and Allow Claims listed on Schedule 3 to the Proposed Order to determine the bases upon which liability was asserted against the Debtors. This process included a review of each of the Proofs of Claim filed and any supporting documentation for each Reduce and Allow Claim.

16. Based upon this review, I believe that each of the Reduce and Allow Claims should be modified, reduced, and allowed in the amounts listed on Schedule 3 to the Proposed Order. The amount listed in such column for each Reduce and Allow Claim represents the fair, accurate, and reasonable value of the Reduce and Allow Claims as reflected in the Books and Records.

C. Reduce and Reclassify Claims

17. I, along with other employees of A&M, reviewed each of the Reduce and Reclassify Claims listed on Schedule 4 to the Proposed Order to determine the bases upon which liability was asserted against the Debtors. This process included a review of each of the Proofs of Claim filed and any supporting documentation for each Reduce and Reclassify Claim.

18. Based upon this review, I believe that each of the Reduce and Reclassify Claims should be reduced in the amounts listed on Schedule 4 to the Proposed Order. The amount listed in such column for each Reduce and Reclassify Claim represents the fair, accurate, and reasonable value of the Reduce and Reclassify Claims as reflected in the Books and Records. I also believe that each of the Reduce and Reclassify Claims represents a Claim for which an improper priority has been asserted. Accordingly, I have concluded that the Reduce and Reclassify Claims should be reclassified to their correct priority status as listed on Schedule 4 to the Proposed Order.

19. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed on May 10, 2021

/s/ Paul Kinealy

Paul Kinealy

Senior Director

Alvarez & Marsal North America, LLC